



General Assembly

Distr.: Limited
19 October 2009

Original: English

Sixty-fourth session

Fifth Committee

Agenda item 129

**Financial reports and audited financial statements,
and reports of the Board of Auditors**

Draft resolution submitted by the Chairman following informal consultations

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions 52/212 B of 31 March 1998, 57/278 A of 20 December 2002, 60/234 of 23 December 2005, 62/223 A and B of 22 December 2007 and 20 June 2008, and 63/246 A and B of 24 December 2008 and 30 June 2009,

Having considered the audited financial statements and the report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2008,¹ the note by the Secretary-General transmitting to the General Assembly the letter dated 10 July 2009 from the Chairman of the Board of Auditors transmitting the report of the Board on the implementation of its recommendations relating to the biennium 2006-2007,² and the related report of the Advisory Committee on Administrative and Budgetary Questions,³

1. *Accepts* the financial report and audited financial statements and the report and audit opinion of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2008;¹

2. *Endorses* the recommendations of the Board of Auditors contained in its report on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2008;¹

¹ Official Records of the General Assembly, Sixty-fourth Session, Supplement No. 5E (A/64/5/Add.5).

² A/64/98.

³ A/64.469.



3. *Notes* the concerns as contained in the qualified audit opinion of the Board of Auditors on the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2008, after a modified audit report provided in 2008 by the Board of Auditors, notes also the measures taken by the Office of the United Nations High Commissioner for Refugees to address the seriousness of its financial problems, and encourages the United Nations High Commissioner for Refugees to implement all the recommendations of the Board and to report to the relevant governing bodies on progress made in this regard;

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

5. *Takes note* of the note by the Secretary-General transmitting to the General Assembly the letter dated 10 July 2009 from the Chairman of the Board of Auditors transmitting the report of the Board on the implementation of its recommendations relating to the biennium 2006-2007;²

6. *Endorses* the conclusions and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions,³ subject to the provisions of the present resolution;

7. *Commends* the Board of Auditors for its identification of common reasons for the lack of full implementation of the recommendations, as well as good practices in relation to the implementation and follow-up of its reports;

8. *Requests* the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of all the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions in a prompt and timely manner and to continue to hold programme managers accountable for the non-implementation of the recommendations;

9. *Reiterates its request* to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations as well as on the financial statements of its funds and programmes a full explanation for the delays in the implementation of the recommendations of the Board, in particular those not yet fully implemented that are two or more years old;

10. *Also reiterates its request* to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, as well as the priorities, benchmarks and deadlines, and measures to hold office holders accountable;

11. *Takes note* of paragraph 16 of the report of the Advisory Committee on Administrative and Budgetary Questions.³



General Assembly

Distr.: Limited
27 October 2009

Original: English

Sixty-fourth session
Fifth Committee
Agenda item 133
Programme planning

Draft resolution submitted by the Chairman following informal consultations

Programme planning

The General Assembly,

Recalling its resolutions 37/234 of 21 December 1982, 38/227 A of 20 December 1983, 41/213 of 19 December 1986, 55/234 of 23 December 2000, 57/282 of 20 December 2002, 58/268 and 58/269 of 23 December 2003, 59/275 of 23 December 2004, 60/257 of 8 May 2006, 61/235 of 22 December 2006, 62/224 of 22 December 2007 and 63/247 of 24 December 2008,

Recalling also the terms of reference of the Committee for Programme and Coordination, as outlined in the annex to Economic and Social Council resolution 2008 (LX) of 14 May 1976,

Having considered the report of the Committee for Programme and Coordination on the work of its forty-ninth session,¹

1. *Reaffirms* the role of the Committee for Programme and Coordination as the main subsidiary organ of the General Assembly and the Economic and Social Council for planning, programming and coordination;

2. *Re-emphasizes* the role of the plenary and the Main Committees of the General Assembly in reviewing and taking action on the appropriate recommendations of the Committee for Programme and Coordination relevant to their work, in accordance with regulation 4.10 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;²

3. *Stresses* that setting the priorities of the United Nations is the prerogative of the Member States, as reflected in legislative mandates;

¹ Official Records of the General Assembly, Sixty-fourth Session, Supplement No. 16 (A/64/16).

² ST/SGB/2000/8.



4. *Also stresses* the need for Member States to participate fully in the budget preparation process, from its early stages and throughout the process;

5. *Endorses* the conclusions and recommendations of the Committee for Programme and Coordination on evaluation, on the annual overview report of the United Nations System Chief Executives Board for Coordination for 2008/09, on United Nations system support for the New Partnership for Africa's Development and on improving the working methods and procedures of the Committee for Programme and Coordination within the framework of its mandate.³

³ *Official Records of the General Assembly, Sixty-fourth Session, Supplement No. 16 (A/64/16), chaps. II, B, III and IV.*

**General Assembly**

Distr.: Limited
18 November 2009

Original: English

Sixty-fourth session

Fifth Committee

Agenda item 154

Financing of the United Nations Observer Mission in Georgia

Draft resolution submitted by the Chairman following informal consultations

Financing of the United Nations Observer Mission in Georgia

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Observer Mission in Georgia¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,²

Recalling Security Council resolution 854 (1993) of 6 August 1993, by which the Council approved the deployment of an advance team of up to ten United Nations military observers for a period of three months and the incorporation of the advance team into a United Nations observer mission if such a mission was formally established by the Council,

Recalling also Security Council resolution 858 (1993) of 24 August 1993, by which the Council established the United Nations Observer Mission in Georgia, and the subsequent resolutions by which the Council extended the mandate of the Observer Mission, the last of which was resolution 1866 (2009) of 13 February 2009,

Recalling further its decision 48/475 A of 23 December 1993 on the financing of the Observer Mission and its subsequent resolutions and decisions thereon, the latest of which was resolution 63/293 of 30 June 2009,

Reaffirming the general principles underlying the financing of United Nations peacekeeping operations, as stated in General Assembly resolutions 1874 (S-IV) of 27 June 1963, 3101 (XXVIII) of 11 December 1973 and 55/235 of 23 December 2000,

Mindful of the fact that it is essential to provide the Observer Mission with the financial resources necessary to enable it to complete its administrative liquidation,

¹ A/64/463 and A/64/464.

² A/64/529.

1. *Takes note* of the status of contributions to the United Nations Observer Mission in Georgia as at 30 September 2009, including the contributions outstanding in the amount of 8.9 million United States dollars, representing some 2 per cent of the total assessed contributions, notes with concern that only thirty-seven Member States have paid their assessed contributions in full, and urges all other Member States, in particular those in arrears, to ensure payment of their outstanding assessed contributions;

2. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full, and urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Observer Mission in full;

3. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,² and requests the Secretary-General to ensure their full implementation;

4. *Requests* the Secretary-General to take all action necessary to ensure that the administrative liquidation of the Observer Mission is administered with a maximum of efficiency and economy;

Financial performance report for the period from 1 July 2008 to 30 June 2009

5. *Takes note* of the report of the Secretary-General on the financial performance of the Observer Mission for the period from 1 July 2008 to 30 June 2009;³

6. *Decides* to reduce the appropriation of 36,084,000 dollars approved for the Mission for the period from 1 July 2008 to 30 June 2009 under the terms of its resolution 62/260 by the amount of 501,985 dollars, to 35,582,015 dollars;

7. *Also decides* to apportion among Member States the amount of 934,857 dollars, representing the difference between the amount of 33,047,358 dollars already apportioned by the General Assembly for the maintenance of the Mission and the actual expenditure of 33,982,215 dollars for the period from 1 July 2008 to 30 June 2009;

8. *Further decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 7 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 200,345 dollars, representing the difference between the amount of 2,313,129 dollars already assessed for the maintenance of the Mission and the actual expenditure of 2,513,474 dollars for the period from 1 July 2008 to 30 June 2009;

9. *Decides* to apportion among Member States the total amount of 66,658 dollars, comprising 58,108 dollars for the support account for peacekeeping operations and 8,550 dollars for the United Nations Logistics Base at Brindisi, Italy, remaining to be apportioned by the General Assembly for the period from 16 to 30 June 2009, taking into account the amount of 1,599,800 dollars already appropriated for the period from 1 July 2008 to 30 June 2009 under the terms of General Assembly resolution 62/260, comprising of 1,394,600 dollars for the

³ A/64/463.

support account for peacekeeping operations and 205,200 dollars for the United Nations Logistics Base in Brindisi, Italy;

10. *Also decides* that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 9 above, their respective share in the Tax Equalization Fund of 6,258 dollars, comprising the prorated share of 5,583 dollars of the estimated staff assessment income approved for the support account and the prorated share of 675 dollars of the estimated staff assessment income approved for the United Nations Logistics Base;

Revised budget estimates for the period from 1 July 2009 to 30 June 2010

11. *Further decides* to reduce the appropriation of 15 million dollars approved by the General Assembly under the terms of its resolution 63/293 for the administrative liquidation of the Mission for the period from 1 July to 31 December 2009 to the amount of 10,946,000 dollars for the period from 1 July to 31 October 2009;

Financing of the appropriation

12. *Decides* to apportion among Member States the amount of 946,000 dollars for the period from 1 July to 31 October 2009, taking into account the amount of 10 million dollars already apportioned by the General Assembly on Member States under the terms of resolution 63/293, and in accordance with the levels updated in General Assembly resolution 61/243, and taking into account the scale of assessments for 2009, as set out in Assembly resolution 61/237;

13. *Also decides* that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 12 above, their respective share in the Tax Equalization Fund of 933,500 dollars of the estimated staff assessment income approved for the Observer Mission;

14. *Further decides* that, for Member States that have fulfilled their financial obligations to the Observer Mission, there shall be set off against their apportionment, as provided for in paragraph 12 above, their respective share of other income in the amount of 821,900 dollars in respect of the financial period ended 30 June 2009, in accordance with the levels updated in resolution 61/243, and taking into account the scale of assessments for 2009, as set out in resolution 61/237;

15. *Decides* that, for Member States that have not fulfilled their financial obligations to the Observer Mission, there shall be set off against their outstanding obligations their respective share of other income in the total amount of 821,900 dollars in respect of the financial period ended 30 June 2009, in accordance with the scheme set out in paragraph 12 above;

16. *Also decides* to keep under review during its sixty-fourth session the item entitled "Financing of the United Nations Observer Mission in Georgia".